

RECORDATION NO. 27156-C FILED

JUL 03 '08 -9 00 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

July 3, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment, dated as of July 3, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 27156.

The names and addresses of the parties to the enclosed document are:

Assignor:	First Union Rail Corporation One O'Hare Center 6250 River Road, Suite 5000 Rosemont, IL 60018
Assignee:	Wachovia Financial Services, Inc. One First Union Center Charlotte, NC 28288

Anne K. Quinlan, Esquire
July 3, 2008
Page 2

A description of the railroad equipment covered by the enclosed document is:

276 railcars: NOKL 738300 - NOKL 738329, FURX 893500 - FURX 893539, FURX 804210 - FURX 804249, TILX 636833 - TILX 636869, TILX 636871 - TILX 636887, TILX 636889 - TILX 636907 and within the series NDYX 845900 - NDYX 845998 and AGPX 96104 - AGPX 96199 as more particularly set forth in the attachment to the document

A short summary of the document to appear in the index is:

Memorandum of Assignment.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

JUL 03 '08 -9 00 AM

MEMORANDUM OF ASSIGNMENT
(Surface Transportation Board)

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT effective as of July 3, 2008 ("Memorandum") is between First Union Rail Corporation ("Assignor") and Wachovia Financial Services, Inc. ("Assignee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Assignor, as lessee, has leased from Wells Fargo Bank Northwest, National Association, as owner trustee, as lessor, certain railroad cars more particularly described on Schedules 1, 2, 3, 4 and 5 attached hereto pursuant to Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 to that certain Equipment Lease Agreement (FURC Trust No. 2007-2B), each dated as of September 12, 2007 (hereinafter together as amended, modified, supplemented and or replaced from time to time as the "Lease"), evidence of which has been recorded pursuant to Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 with the Surface Transportation Board ("STB") on September 12, 2007 and assigned recordation number 27156, as amended, evidence of which has been recorded pursuant to Amendment No. 1 to Memorandum of Equipment Lease Agreement, Lease Supplement No. 1, Lease Supplement No. 2, Lease Supplement No. 3, Lease Supplement No. 4 and Lease Supplement No. 5 with the STB on February 21, 2008 and assigned recordation number 27156-B.

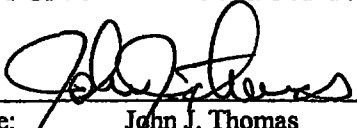
B. Assignor and Assignee are parties to that certain Assignment and Assumption Agreement (FURC Trust No. 2007-2B) dated as of the effective date hereof, pursuant to which Assignor has assigned all of its right, title, interest and obligations in and to the Lease and Assignee has assumed the obligations of Assignor under the Lease.

C. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written. This Memorandum may be executed in counterparts, each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[The remainder of this page has been intentionally left blank.]

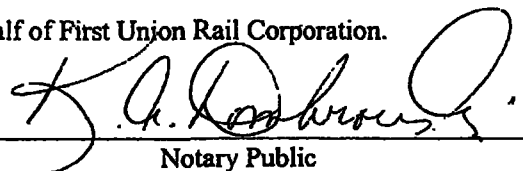
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

FIRST UNION RAIL CORPORATION

By: 
Name: John J. Thomas
Title: President

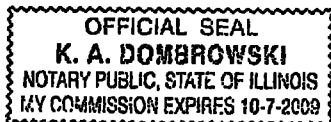
STATE OF ILLINOIS)
) ss:
COUNTY OF COOK)

The foregoing Memorandum was acknowledged before me, the undersigned Notary Public, in the County of Cook this 27 day of May, 2008 by John J. Thomas, as President of First Union Rail Corporation, a North Carolina corporation, on behalf of First Union Rail Corporation.


Notary Public

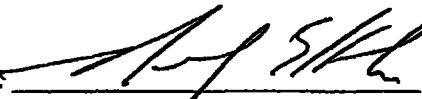
My commission expires: 10-7-2009

[Notarial Seal]



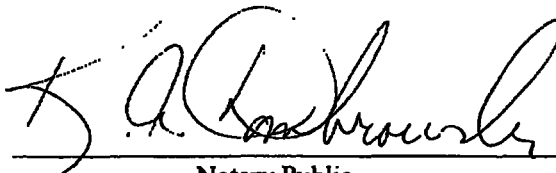
IN WITNESS WHEREOF, the parties have caused this Memorandum to be executed as of the first date herein above written.

WACHOVIA FINANCIAL SERVICES, INC.

By: 
Name: Richard E. Kohn
Title: Managing Director

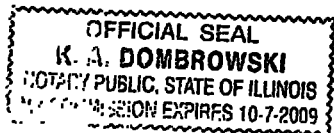
STATE OF ILLINOIS)
) ss:
COUNTY OF COOK)

The foregoing Memorandum was acknowledged before me, the undersigned Notary Public, in the County of Cook this 29 day of May, 2008 by Richard E. Kohn, as Managing Director of Wachovia Financial Services, Inc., a North Carolina corporation, on behalf of Wachovia Financial Services, Inc.


Notary Public

My commission expires: 10-7-2009

[Notarial Seal]



Schedule 1

Description of Equipment under Lease Supplement No. 1

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
A	73' Centerbeams Flatcars, riserless, 286,000 lb. GRL (F483)	NOKL	738300-738329 (both inclusive)	30	National Steel Car Ltd.

Schedule 2

Description of Equipment under Lease Supplement No. 2

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
B	Covered Hoppers, pressure differential, 5,660 cu. ft., pressure differential, 286,000 lb. GRL (C614). Food grade lining in 20 cars and 20 cars are unlined	FURX	893500-893539 (both inclusive)	40	Trinity Industries, Inc.

Schedule 3

Description of Equipment under Lease Supplement No. 3

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
C	Covered Hoppers, Cement, 3,200 cu. ft., thru sill, 286,000 lb. GRL (C112)	FURX	804210-804249 (both inclusive)	40	Kasgro Rail Corporation

Schedule 4

Description of Equipment under Lease Supplement No. 4

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
D	Covered Hoppers, 5,161 cu. ft., 286,000 lb. GRL (C114)	See Schedule 4-A attached hereto	See Schedule 4-A attached hereto	93	Trinity Industries, Inc.

Schedule 5

Description of Equipment under Lease Supplement No. 5

Basic Group	Equipment Description	Unit Mark	Unit Nos.	# of Units	Builder
E	6,351 cu.ft. Covered Hoppers equipped with four 42" x 42" bottom outlet gates, 286,000 lb. GRL (C114)	TILX	636833-636869 (both inclusive); 636871-636887 (both inclusive); and 636889-636907 (both inclusive)	73	Trinity Industries, Inc.

Schedule 4-A

Unit Mark	Unit No.
NDYX	845900
NDYX	845901
NDYX	845902
NDYX	845903
NDYX	845905
NDYX	845907
NDYX	845909
NDYX	845910
NDYX	845912
NDYX	845914
NDYX	845916
NDYX	845921
NDYX	845924
NDYX	845928
NDYX	845930
NDYX	845931
NDYX	845933
NDYX	845936
NDYX	845937
NDYX	845939
NDYX	845940
NDYX	845948
NDYX	845949
NDYX	845953
NDYX	845954
NDYX	845955
NDYX	845956
NDYX	845957
NDYX	845960
NDYX	845963
NDYX	845964
NDYX	845967
NDYX	845968
NDYX	845969
NDYX	845973
NDYX	845975
NDYX	845978
NDYX	845979
NDYX	845983
NDYX	845984
NDYX	845987
NDYX	845988
NDYX	845991
NDYX	845992
NDYX	845996
NDYX	845998

Unit Mark	Unit No.
AGPX	96104
AGPX	96106
AGPX	96108
AGPX	96111
AGPX	96113
AGPX	96115
AGPX	96119
AGPX	96120
AGPX	96122
AGPX	96123
AGPX	96125
AGPX	96127
AGPX	96129
AGPX	96132
AGPX	96134
AGPX	96135
AGPX	96141
AGPX	96142
AGPX	96143
AGPX	96144
AGPX	96145
AGPX	96147
AGPX	96150
AGPX	96151
AGPX	96152
AGPX	96158
AGPX	96161
AGPX	96162
AGPX	96165
AGPX	96166
AGPX	96170
AGPX	96171
AGPX	96172
AGPX	96176
AGPX	96177
AGPX	96180
AGPX	96181
AGPX	96182
AGPX	96185
AGPX	96186
AGPX	96189
AGPX	96190
AGPX	96193
AGPX	96194
AGPX	96195
AGPX	96197
AGPX	96199

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 7/3/08



Robert W. Alvord